

MEMORANDUM

ED&HS
Agenda Item No. 2 (E)

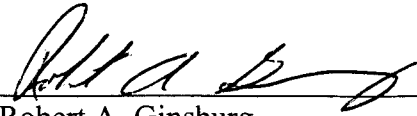
TO: Hon. Chairperson Barbara Carey-Shuler, Ed.D.
and Members, Board of County Commissioners

DATE: March 10, 2004

FROM: Robert A. Ginsburg
County Attorney

SUBJECT Resolution relating to property
tax relief for low-income
renters

The accompanying resolution was prepared and placed on the agenda at the request of Commissioner Jimmy L. Morales.


Robert A. Ginsburg
County Attorney

RAG/jls

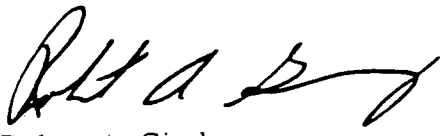


MEMORANDUM

(Revised)

TO: Hon. Chairperson Barbara Carey-Shuler, Ed.D.
and Members, Board of County Commissioners

DATE: April 13, 2004

FROM: 
Robert A. Ginsburg
County Attorney

SUBJECT: Agenda Item No.

Please note any items checked.

☒

"4-Day Rule" ("3-Day Rule" for committees) applicable if raised

☐

6 weeks required between first reading and public hearing

☐

4 weeks notification to municipal officials required prior to public hearing

☐

Decreases revenues or increases expenditures without balancing budget

☐

Budget required

☐

Statement of fiscal impact required

☐

Bid waiver requiring County Manager's written recommendation

☐

Ordinance creating a new board requires detailed County Manager's report for public hearing

☐

Housekeeping item (no policy decision required)

☐

No committee review

Approved _____ Mayor

Agenda Item No.

Veto _____

Override _____

RESOLUTION NO. _____

RESOLUTION URGING THE FLORIDA LEGISLATURE TO PROVIDE INDIRECT PROPERTY TAX RELIEF FOR LOW-INCOME RENTERS WHO ARE PERMANENT RESIDENTS BY IMPLEMENTING ARTICLE VII, SECTION (6)(E) AND AUTHORIZING LOCAL GOVERNMENTS TO PROVIDE DIRECT REBATES TO SUCH RENTERS

WHEREAS, the State of Florida offers a number of property tax benefits to homeowners; and

WHEREAS, these benefits include the following benefits, among others:

1. A \$25,000 homestead property tax exemption that equals approximately a \$500 per year benefit for homeowners,
2. An additional \$25,000 homestead property tax exemption for senior citizen homeowners who have an annual income of less than \$20,000 per year,
3. The "Save our Homes" cap on increases in assessed value for homestead property that equals three (3) percent or the consumer price index, whichever is lower, and

WHEREAS, the "Save our Homes" cap has held down the taxable value of homestead property despite substantial increases in the property market values in Miami-Dade County over the last decade; and

WHEREAS, these benefits for homeowners are not enjoyed by low income residents who rent their homes and do not qualify for the homestead tax exemptions that apply only to homeowners; and

WHEREAS, while renters do not pay property taxes directly, property taxes are one of the costs that is built into the rental cost of a residential rental property; and

WHEREAS, the aggregate effect of the various homestead initiatives is to shift the burden of paying for government services to property that is not subject to homestead benefits; and

WHEREAS, Article VII, Section (6)(e) of the Florida Constitution provides that the Legislature may provide property tax relief to renters who are permanent residents on all property tax levies by general law; and

WHEREAS, the Florida Legislature has never implemented Article VII, Section (6)(e) of the Florida Constitution,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA:

Section 1. This Board urges the Florida Legislature to provide indirect property tax relief for low-income renters who are permanent residents by implementing Article VII, Section (6)(e) and authorizing local governments to provide direct rebates to such renters.

Section 2. The Clerk of the Board is directed to transmit a certified copy of this resolution to the Governor, the President of the Senate, the Speaker of the House, the Chair and members of the Miami-Dade County Legislative Delegation.

Section 3. The Intergovernmental Affairs Department is directed to include this issue in the state legislative package.

The foregoing resolution was sponsored by Commissioner Jimmy L. Morales and offered by Commissioner _____, who moved its adoption. The motion was seconded by Commissioner _____ and upon being put to a vote, the vote was as follows:

Dr. Barbara Carey-Shuler, Chairperson
Katy Sorenson, Vice-Chairperson

Bruno A. Barreiro
Betty T. Ferguson
Joe A. Martinez
Dennis C. Moss
Natacha Seijas
Sen. Javier D. Souto

Jose "Pepe" Diaz
Sally A. Heyman
Jimmy L. Morales
Dorrian D. Rolle
Rebeca Sosa

The Chairperson thereupon declared the resolution duly passed and adopted this 13th day of April, 2004. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: _____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

RA6

Jess M. McCarty